**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION.**

CENTRAL EXCISE APPLICATION NO. 24 OF 2001.

The Commissioner of Central Excise... Applicant.
V/s.
SKF Bearings (I) Ltd. ... Respondents.

Mr. R.V. Desai with Mr. P.S. Jetly for the Applicant.

Mr. B.G,. Tangsali for the respondents.

**CORAM : V.C.DAGA & J.P.DEVADHAR,JJ.**

**DATED : 19.6 .2006.**

**P.C. :**
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. Heard rival parties.

. In our opinion, following substantial question of law arises from the order of the Tribunal:

. Whether on the facts and in the circumstances of the case the Tribunal was right in holding that the extended period of limitation cannot be invoked by accusing the assessee of suppression more particularly when the department itself is unsure about the scrap generated in relation to material sent to the job worker, even though the assessee as also the job worker never accounted for the scrap to the inquiry of the department some time in 1989."

. The Tribunal is directed to forward statement of claim and make a reference to this court.

. So far as first question is concerned, it is not necessary to forward statement of case.

. Application stands disposed of in terms of this order with no order as to costs.

**(V.C.DAGA,J.)**

**(J.P.DEVADHAR,J.)**